

Steps for Expenditure Coding of Special Revenue Accounts

For Local Grants

Description: Grants provided by not for profits, foundations, individuals, etc. and are not distributed via state or federal government

- 1) Assign an individual fund code to each grant
Available fund codes for local grants

200	207	214
201	208	215
202	209	216
203	210	217
204	211	218
205	212	219
206	213	
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 100 in the model chart
- 3) Special revenue funds may use cost centers as follows
 - 95 (K-8) and/or 99 (9-12)
 - 39 for CTE Schools
 - 40 for Adult Education grants

For State Grants

Description: Grants distributed by the state that are from a state (not federal) source of revenue

- 1) Assign an individual fund code to each grant
Available fund codes for state grants

220	225
221	226
222	227
223	228
224	229
- 2) Code expenditure transactions using model chart of account for expenditure category and substitute the assigned fund code for fund 100 in the model chart
- 3) Special revenue funds may use cost centers as follows
 - 95 (K-8) and/or 99 (9-12)
 - 39 for CTE Schools
 - 40 for Adult Education grants

For Federal Grants

Description: Grants that have a Federal source of revenue and may be distributed through the state or directly from the Federal government

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated by type; if a fund code has no state assigned description, it is available for local assignment

<i>Grant Type</i>	Fund #	CFDA #	Name
<i>Title I</i>	230	84.010	Disadvantaged
	231	84.010	Program Improvement
	232	84.011	IC Consortium
	233	84.011	Migrant
	234	84.013	Neglected and Delinquent
	235	84.213	Even Start
	236	84.214	Migrant Even Start
	237	84.330	Advanced Placement Fee Program
	238	84.332	Comprehensive School Development
	239	84.334	Gear Up
	240	84.348	Accountability
	241	84.357	Reading First
	242		
	243		
	244		
	245		
<i>Federal Special Education</i>	246		Maine Care
	247	84.027	Local Entitlement
	248	84.027	Administrative Grant
	249	84.027	Building Capacity and Improvement
	250	84.027	Discretionary
	251	84.173	Pre School Handicapped
	252	84.181	Part C Infants and Children
	253	84.224	CITE (Assistive Technology)
	254	84.323	State Improvement
	255	84.326	Supervision Enhancement
	256		
	257		
	258		

Other Federal Funds*(not Special Education)*

260 84.184

261 84.196

262 84.215

263 84.287

264 84.298

265 84.318

266 84.318

267 84.358

268 84.365

269 84.367

270 84.367

271 84.369

272 93.576

273 93.938

274 93.938

275 93.938

276 93.938

277 93.991

278 94.004

279 94.004

280 84.938

281 84.366

282

283

284

Perkins

285 84.048

286 84.048

287 84.048

288 84.234

289 84.243

Community Service for Expelled Students (Safe and Drug Free)

McKinney Homeless

Character Ed (Title V)

21st Century Grants (Title IV)

Title V State Grants for Innovative Programs

Title IID Educational Technology State Grants

Title IID Educational Technology Competitive Grants

Title VI Rural & Low Income

Title III Language Acquisition

Title II A Improving Teacher Quality State Activities

Title II A Improving Teacher Quality State Grants

State Assessments and Enhanced Assessment Instruments (Title VI)

Refugee Resettlement Assistance

HIV/AIDS Education

School Health Part A Grants

Youth Media Grants

Physical Activity Grants

Rape Crisis Grants

Learn & Serve America

Learn & Serve Living Democracy

Katrina Relief Grant for Displaced Students

Math and Science Partnerships

Incarcerated

Title I C

Target Area Reserve

Tech Prep

State Admin

2) Special revenue funds may use cost centers as follows

95 (K-8) and/or 99 (9-12)

39 for CTE Schools

40 for Adult Education grants

For Other Special Revenue Funds

Description: Federal revenue sources that are not accounted for in previous chart detail

- 1) Each Federal grant should have an individual fund number; fund numbers assigned by MDOE are indicated; if a fund code has no state assigned description, it is available for local assignment

Fund #	CFDA #	Name
290		
291		
292		
293		School Nutrition
294		
295	84.002	Adult Education Basic Grant
296	84.002	Adult Education Corrections
297	84.002	Adult Education Special Projects
298	84.002	Adult Education State Leadership
299		

- 2) Special revenue funds may use cost centers as follows
95 (K-8) and/or 99 (9-12)
39 for CTE Schools
40 for Adult Education grants